



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ELMWOOD MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 26
ELMWOOD, WI 54740

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELMWOOD MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 26
ELMWOOD, WI 54740

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DELORES WILSON

Title: VILLAGE CLERK-TREASURER

Office Address:

P.O. BOX 26
ELMWOOD, WI 54740

Telephone: (715) 639 - 3792

Fax Number: (715) 639 - 2615

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: THOMAS G. KORTAS CPA

Title:

Office Address: TRACEY & THOLE, S.C.

502 SECOND ST.
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: KEVIN KITCHNER

Title: CHAIRMAN

Office Address:

P.O. BOX 26
ELMWOOD, WI 54740

Telephone: (715) 639 - 3792

Fax Number: (715) 639 - 2615

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: THOMAS G. KORTAS CPA**Title:****Office Address:** TRACEY & THOLE, S.C.
502 SECOND ST.
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 2/25/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: JAMIE REITZ**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**
P.O. BOX 26
ELMWOOD, WI 54740**Telephone:** (715) 639 - 3792**Fax Number:** (715) 639 - 2615**E-mail Address:**

Name of utility commission/committee: Water Utility Committee

Names of members of utility commission/committee:

BRUCE HARTUNG
KEVIN KITCHNER, CHAIRMAN
ROBERT WEIX

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	144,603	141,330	1
Operating Expenses:			
Operation and Maintenance Expense (401)	49,753	44,242	2
Depreciation Expense (403)	27,517	26,811	3
Amortization Expense (404)	0	0	4
Taxes (408)	25,535	25,833	5
Total Operating Expenses	102,805	96,886	
Net Operating Income	41,798	44,444	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	41,798	44,444	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	7,265	5,510	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	7,265	5,510	
Total Income	49,063	49,954	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	49,063	49,954	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	22,055	22,271	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	22,055	22,271	
Net Income	27,008	27,683	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	224,411	196,728	19
Balance Transferred from Income (433)	27,008	27,683	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	251,419	224,411	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON CASH AND INVESTMENTS	7,265	4
Total (Acct. 419):	7,265	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	144,603	0	0	0	144,603	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	144,603	0	0	0	144,603	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,441,282	1,392,421	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	163,887	139,531	2
Net Utility Plant	1,277,395	1,252,890	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	15,870	4,557	7
Total Other Property and Investments	15,870	4,557	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	159,686	176,362	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	21,970	21,383	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,077	3,751	14
Materials and Supplies (150)	1,972	2,265	15
Prepayments (165)	565	490	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	189,270	204,251	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,482,535	1,461,698	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	73,650	73,650	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	251,419	224,411	23
Total Proprietary Capital	325,069	298,061	
LONG-TERM DEBT			
Bonds (221)	426,300	430,700	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	426,300	430,700	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	752	1,786	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	23,515	24,234	31
Interest Accrued (237)	1,821	1,839	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	26,088	27,859	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	705,078	705,078	38
Total Liabilities and Other Credits	1,482,535	1,461,698	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,441,282	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,441,282	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	163,887	0	0	0	9
Total Accumulated Provision	163,887	0	0	0	
Net Utility Plant	1,277,395	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	139,531				139,531	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,517				27,517	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	657				657	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	28,174	0	0	0	28,174	13
Debits during year						14
Book cost of plant retired	3,434				3,434	15
Cost of removal	384				384	16
Other debits (specify):						17
					0	18
Total debits	3,818	0	0	0	3,818	19
Balance End of Year	163,887	0	0	0	163,887	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,972	2,265	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,972	2,265	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	73,650	1
Changes during year (explain):		
NONE		2
Balance end of year	73,650	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$322,500 Mortgage Revenue Bonds	12/18/1995	12/01/2035	5.13%	308,200	1
\$123,600 Mortgage Revenue Bonds	12/18/1995	12/01/2035	5.13%	118,100	2
Total Bonds (Account 221):				426,300	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	24,234	1
Accruals:		
Charged water department expense	25,535	2
Charged electric department expense	220	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	25,755	
Taxes paid during year:		
County, state and local taxes	24,234	6
Social Security taxes	2,068	7
PSC Remainder Assessment	172	8
Other (explain):		
NONE		9
Total payments and other debits	26,474	
Balance end of year	23,515	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
\$123,600 Mortgage Revenue Bonds	509	6,109	6,114	504	1
\$322,500 Mortgage Revenue Bonds	1,330	15,946	15,959	1,317	2
Subtotal	1,839	22,055	22,073	1,821	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	1,839	22,055	22,073	1,821	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	705,078	0	0	0	0	705,078	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	705,078	0	0	0	0	705,078	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	654,429					654,429	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE FUND	15,870	3
Total (Acct. 125):	15,870	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,970	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	21,970	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
2000 TAX ROLL ITEMS	5,077	12
Total (Acct. 145):	5,077	
Prepayments (165):		
PREPAID INSURANCE	565	13
Total (Acct. 165):	565	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,416,851	0	0	0	1,416,851	1
Materials and Supplies	2,118	0	0	0	2,118	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	151,709	0	0	0	151,709	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	705,078	0	0	0	705,078	6
Other (specify):						
NONE					0	7
Average Net Rate Base	562,182	0	0	0	562,182	
Net Operating Income	41,798	0	0	0	41,798	8
Net Operating Income as a percent of						
Average Net Rate Base	7.43%	N/A	N/A	N/A	7.43%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	73,650	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	237,915	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	311,565	
Net Income		
Net Income	27,008	5
Percent Return on Proprietary Capital	8.67%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 24, 2001

Ms. Delores Wilson, Village Clerk Treasurer
Elmwood Municipal Water Utility
P.O. Box 26
Elmwood, WI 54740-0026

2000 Analytical Review DWCCA-1830-PJL

Dear Ms. Wilson:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

In the foot notes for the Water Services schedule on page W-16, it is explained that service additions were financed by utility customers in accordance with Cz-1. However, there are no contributions for water services reported in column (b) of Account 271 on page F-17. Please explain

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\1830.doc

Per response to review letter recieved 8/10/01, 11 replacements were paid for by the utility, the other service addition will be paid for by the customer when hooked up in 2001.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	141,647	1
Total Sales of Water	141,647	
Other Operating Revenues		
Forfeited Discounts (470)	1,670	2
Other Water Revenues (474)	1,286	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,956	
Total Operating Revenues	144,603	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	29,017	5
General Operating Expenses (680-690)	20,736	6
Total Operation and Maintenance Expenses	49,753	
Other Operating Expenses		
Depreciation Expense (403)	27,517	7
Amortization Expense (404)		8
Taxes (408)	25,535	9
Total Other Operating Expenses	53,052	
Total Operating Expenses	102,805	
NET OPERATING INCOME	41,798	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	132	568	1
Commercial	1	12	52	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	144	620	
Metered Sales to General Customers (461)				
Residential	302	12,825	57,842	4
Commercial	46	2,873	11,817	5
Industrial	2	332	1,200	6
Total Metered Sales to General Customers (461)	350	16,030	70,859	
Private Fire Protection Service (462)	1		200	7
Public Fire Protection Service (463)	1		59,054	8
Other Sales to Public Authorities (464)	15	3,546	10,914	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	371	19,720	141,647	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	59,054	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	59,054	
Forfeited Discounts (470):		
Customer late payment charges	1,670	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,670	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	932	7
Other (specify):		
SALE OF MATERIALS AND SUPPLIES AND RECONNECTION FEES	354	8
Total Other Water Revenues (474)	1,286	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	15,186	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,333	3
Chemicals (630)		4
Supplies and Expenses (640)	4,224	5
Repairs of Water Plant (650)	3,774	6
Transportation Expenses (660)	500	7
Total Plant Operation and Maintenance Expenses	29,017	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,970	8
Office Supplies and Expenses (681)	1,138	9
Outside Services Employed (682)	1,950	10
Insurance Expense (684)	2,184	11
Employees Pensions and Benefits (686)	6,299	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	195	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	20,736	
Total Operation and Maintenance Expenses	49,753	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,515	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		220	2
Net property tax equivalent		23,295	
Social Security		2,068	3
PSC Remainder Assessment		172	4
Other (specify): NONE			5
Total tax expense		25,535	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241370				3
County tax rate	mills		6.680140				4
Local tax rate	mills		5.330099				5
School tax rate	mills		14.666814				6
Voc. school tax rate	mills		2.112951				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.031374				10
Less: state credit	mills		2.313526				11
Net tax rate	mills		26.717848				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.330099				14
Combined School Tax Rate	mills		16.779765				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.109864				17
Total Tax Rate	mills		29.031374				18
Ratio of Local and School Tax to Total	dec.		0.761585				19
Total tax net of state credit	mills		26.717848				20
Net Local and School Tax Rate	mills		20.347917				21
Utility Plant, Jan. 1	\$	1,392,421	1,392,421				22
Materials & Supplies	\$	2,265	2,265				23
Subtotal	\$	1,394,686	1,394,686				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,394,686	1,394,686				26
Assessment Ratio	dec.		0.828600				27
Assessed Value	\$	1,155,637	1,155,637				28
Net Local & School Rate	mills		20.347917				29
Tax Equiv. Computed for Current Year	\$	23,515	23,515				30
Tax Equivalent per 1994 PSC Report	\$	7,836					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	23,515					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,951		4
Structures and Improvements (311)	1,835		5
Collecting and Impounding Reservoirs (312)	2,368		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	110,861		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,188		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	141,203	0	
PUMPING PLANT			
Land and Land Rights (320)	3,411		12
Structures and Improvements (321)	86,243		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	131,992		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	7,048		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	228,694	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,763		23
Total Water Treatment Plant	1,763	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,817		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,951	4
Structures and Improvements (311)			1,835	5
Collecting and Impounding Reservoirs (312)			2,368	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			110,861	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,188	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	141,203	
PUMPING PLANT				
Land and Land Rights (320)			3,411	12
Structures and Improvements (321)			86,243	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			131,992	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			7,048	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	228,694	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,763	23
Total Water Treatment Plant	0	0	1,763	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,817	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	216,297		26
Transmission and Distribution Mains (343)	582,087	38,608	27
Fire Mains (344)	0		28
Services (345)	95,107	6,790	29
Meters (346)	26,111		30
Hydrants (348)	86,592	6,897	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,008,011	52,295	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	4,694		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	8,056		38
Other Tangible Property (390)	0		39
Total General Plant	12,750	0	
Total utility plant in service directly assignable	1,392,421	52,295	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,392,421	52,295	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			216,297 26
Transmission and Distribution Mains (343)	634		620,061 27
Fire Mains (344)			0 28
Services (345)	1,800		100,097 29
Meters (346)			26,111 30
Hydrants (348)	1,000		92,489 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,434	0	1,056,872
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			4,694 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			8,056 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	12,750
Total utility plant in service directly assignable	3,434	0	1,441,282
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	3,434	0	1,441,282

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,907	2,907	1
February			2,227	2,227	2
March			2,318	2,318	3
April			2,240	2,240	4
May			2,616	2,616	5
June			2,481	2,481	6
July			2,606	2,606	7
August			3,036	3,036	8
September			2,976	2,976	9
October			2,890	2,890	10
November			3,081	3,081	11
December			3,468	3,468	12
Total for year	0	0	32,846	32,846	
Less: Measured or estimated water used in main flushing and water treatment during year				259	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				32,587	16
Less: Water sold				19,720	17
Losses and unaccounted for				12,867	18
Percent unaccounted for to the nearest whole percent (%)				39%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Water main break located in 2001.					
Maximum gallons pumped by all methods in any one day during reporting year				310	21
Date of maximum: 10/21/2000					22
Cause of maximum:					23
Flushing mains					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/11/2000					25
Total KWH used for pumping for the year				54,524	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1960 WELL	2	455	10	75,000	Yes	1
1953 WELL	3	115	10	17,000	Yes	2
1996 WELL	4	255	12	331,200	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3	4	1
Location	WELL 2	WELL 3	WELL 4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	GOULD	5
Year Installed	1943	1953	1996	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	230	8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	WESTINGHOUSE	GOULD	9
Year Installed	1943	1953	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1996		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	125		7
Total capacity in gallons	256,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	150	0	150	0	0	1
M	D	2.000	1,674	0	0	0	1,674	2
M	D	4.000	6,208	0	0	0	6,208	3
M	D	6.000	14,873	1,021	0	0	15,894	4
M	D	8.000	10,943	0	0	0	10,943	5
M	D	10.000	594	0	0	0	594	6
Total Within Municipality			34,442	1,021	150	0	35,313	
Total Utility			34,442	1,021	150	0	35,313	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	283	1	11	0	273	1	1
M	1.000	79	10	0	0	89		2
M	1.500		1			1		3
M	2.000	8	0	0	0	8		4
M	4.000	2	0	0	0	2		5
M	6.000	1	0	0	0	1		6
Total Utility		373	12	11	0	374	1	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	437	0	0	(10)	427	11	1
1.000	2	0	0	0	2	0	2
1.250	3	0	0	0	3	0	3
1.500	1	0	0	0	1	0	4
2.000	9	0	0	(1)	8	1	5
3.000	1	0	0	0	1	1	6
4.000	1	0	0	0	1	1	7
Total:	454	0	0	(11)	443	14	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	305	41	0	8	0	73	427	1
1.000	0	1	1	0	0	0	2	2
1.250	0	2	0	1	0	0	3	3
1.500	0	1	0	0	0	0	1	4
2.000	0	2	1	3	0	2	8	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	0	1	0	0	1	7
Total:	305	47	2	14	0	75	443	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	54	3	2		55	2
Total Fire Hydrants	54	3	2	0	55	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	55
Number of distribution system valves end of year:	132
Number of distribution valves operated during year:	115

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Salaries and Wages (600) based on actual time per time sheets.
Decrease in Supplies and Expense (640) due to additional costs for water testing in 1999.

Water Mains (Page W-15)

Main additions financed by utility.

Water Services (Page W-16)

Service additions financed by utility and utility customers in accordance with Cz-1.

Per response to review letter recieved 8/10/01, 11 replacements were paid for by the utility, the other service addition will be paid for by the customer when hooked up in 2001.

PJL

Meters (Page W-17)

Adjustments reported in column (e) are adjustments to previously reported meter counts because of property record corrections.
